

## PCA-CX-14.3: Engagement Completion Document

Company Name: Brahmayya and Co.

Balance Sheet Date: 06 Sep 2025

Completed By: Admin

Date: 06 Sep 2025

| SubPoint   | Remarks | WorkpaperRef |
|--|---------|--------------|
| 01. Fraud  |         |              |
| 1. Identified risk that may result in a material misstatement due to fraud and performed specific procedures for the same.   |         |              |
| 2. Assessed the identified risks after taking into account an evaluation of the entity's programs and controls.  |         |              |
| 3. Made inquiries of management and others within the entity to obtain their views about the risks of fraud and how they are addressed.  |         |              |
| 4. The unusual relationships that were identified in performing analytical procedures in planning stage were also taken care of in identification of fraud elements that may be present.   |         |              |
| 02. Going Concern  |         |              |
| 1. We considered the results of our procedures performed in planning, gathering evidential matter relative to the audit objectives, and completing the audit.  |         |              |
| 2. Our main objective was to identify conditions and events that, when considered in the aggregate, indicate there could be substantial doubt about the entity's ability to continue as a going concern for a reasonable period of time.       |         |              |
| 03. Laws and regulations   |         |              |
| 1. A kick off meeting was held with the management in order to obtain an understanding about the various laws and regulations applicable to the company.   |         |              |
| 2. Obtained confirmation about the legal cases against the company or any charge of noncompliance. No material case of any charge of non-compliance or penalty came to our notice.   |         |              |
| 04. Related parties  |         |              |
| 1. The management had disclosed the related parties of the company and transactions with the related parties during the year. Other than that, we verified if there are other probable related parties and relationships and transactions with |         |              |

| <b>SubPoint</b>   | <b>Remarks</b> | <b>WorkpaperRef</b> |
|---|----------------|---------------------|
| such related parties.   |                |                     |
| 2. Discussed with the management to understand who holds authorization for approving transactions with related parties.   |                |                     |
| 3. Accounting for and disclosing relationships and transactions with related parties in the financial statements.   |                |                     |
| 05. Identifying and Assessing Risks of Material Misstatement  |                |                     |
| 1. Obtained an understanding of the company's process and policies. Any criteria for entering into transaction with related parties and verify if the transaction was entered into in accordance with the criteria.                                 |                |                     |
| 2. Performing inquiries.  |                |                     |
| 3. Based on above procedures, all the related parties & transactions with them have been correctly recorded.  |                |                     |
| 06. Subsequent event(s)   |                |                     |
| 1. Traced if there exist any transaction that may have adjusting or non-adjusting effect on the financial statements.   |                |                     |
| 2. Cut Offs: An examination of data was performed in order to ensure that proper cut offs have been considered for the balance sheet date and it clearly distinct the data of current year and subsequent year. Refer SA 560                        |                |                     |
| 3. Contingent liabilities or Future commitments   |                |                     |
| 4. Going Concern: Inquired with the management whether there have been any major events such as affecting going concern. Based on above procedures, it is concluded that all relevant disclosures have been made in this respect in the financials. |                |                     |
| 07. Reassessment of Materiality   |                |                     |
| 08. Evaluate significant findings and issues  |                |                     |
| Reassessment of Materiality   |                |                     |